



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

May 22, 2018

Mr. Jonathan Hensley, General Counsel  
Missouri State Treasurer's Office  
State Capitol Building, Room 229  
Jefferson City, MO 65101

Dear Mr. Hensley:

Thank you for your quick response.

I am following up with this letter to confirm that it is your current process to only review the warrant itself and not review source documents before the State Treasurer approves the disbursal of state funds. As you know, such records are possessed and processed by the Office of Administration, and are continually available for inspection by the State Treasurer. Section 30.210, RSMo, specifically provides, "The state treasurer shall have free access to all other offices of this state, for the inspection of such books, accounts and papers as concern any of his duties."

I am confirming that it is the interpretation of your office that you merely need to review and accept the paperwork from the Office of Administration if it is proper as to form, because such an interpretation of the State Treasurer's authority appears to be in opposition with the position taken by prior State Treasurers. Based on your letter, I must come to the conclusion that you no longer believe that *State ex. rel. Swift v. Treasurer* is good law. In the case, the Missouri Supreme Court held that the State Treasurer had the authority to refuse to issue warrants presented to him, although those warrants were in the proper form. *State ex. rel. Swift v. State Treasurer*, 41 Mo. 590, 592-93 (1867). See also Attorney General Opinion 62-1976 (May 13, 1976).

Please confirm that it is your position that the State Treasurer must issue warrants presented in the proper form even if he has reason to believe that they are otherwise invalid. Please provide your responses no later than noon, May 25, 2018.

Sincerely,

A handwritten signature in blue ink that reads "Paul Harper".

Paul Harper  
General Counsel

cc: Lucinda Luetkemeyer, Office of the Governor  
Michael Martinich-Sauter, Missouri Attorney General's Office  
Jim McAdams, Office of Administration